

of this section shall extend and apply to all cities, towns and like municipal corporations having the powers under their charter to tax the property aforesaid, and the powers and duties herein imposed upon the board of commissioners of the county shall be exercised and performed by the board of commissioners or the board of aldermen, as the case may be, of the city or town or other municipal corporation.

SEC. 80. *The board of commissioners shall insert omitted property.*

Omitted property inserted.

Double tax for failure to list.

Willful failure to list a misdemeanor.

Punishment.

Names of delinquents presented to grand jury.

Changes as to real estate to be reported and noted.

The chairman of the board of commissioners shall examine the tax list from each township for the previous year and insert in said list the description and valuation of all property not given in, and shall charge all such persons with double the tax which they would otherwise be chargeable, unless satisfactory excuse therefor be rendered to the board of commissioners on or before the first Monday in October; and all persons who own property and willfully fail to list it within the time allowed, before the list taker or board of commissioners, shall be guilty of a misdemeanor, and on conviction thereof shall be fined not more than fifty dollars or imprisoned not more than thirty days; and it shall be the duty of the board of commissioners to present to the grand jury the names of all such persons. The assessors shall report to the board of commissioners any change they may make in the tax list as to real estate, and the said board shall note such change in a book to be kept for that purpose.

SEC. 81. *Register of deeds to make out tax duplicates.*

Tax lists made out in duplicate.

Form furnished by auditor. Columns in tax list.

Copy for county commissioners. Copy for sheriff or tax collector.

Order to collect.

Force and effect of order.

Appeals noted.

The board of county commissioners shall cause the register of deeds to make out two copies of the tax list for each township, as revised and settled as hereinbefore provided, according to a form to be furnished to them by the Auditor of the State. Such form shall show in different columns the sum due by each taxpayer to the State and to the county, and also in separate columns the amount of school poll tax levied by the General Assembly and the county commissioners, and the total amount of property school tax levied by the General Assembly and the county commissioners. One of said copies shall remain in the office of the clerk of the board of county commissioners; the other shall be delivered to the sheriff or tax collector on or before the first Monday in October in each year, and he shall receipt for the same. The clerk shall indorse on the copy given the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the real and personal property of the person charged with such list. In such list the clerk shall note all appeals from the judgment of the board of commissioners which have been perfected by the giving of a bond. Said order shall be in the following or similar form: